



Trustees' Financial Summary

FY2015-16

Submit ID: 0595-61728285

32 Missoula County

0595 Clinton Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Rhonda Decker **Phone #:** (406) 825-3113

(Signature)

(Date)

Chair, Board of Trustees: Jon Roske

(Signature)

(Date)

County Superintendant Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
116	Data for Achievement	STATE		
125	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
126	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
145	Title II Part A	FEDERAL		84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
305	Rural Education Achievement Program	FEDERAL		
306	Rural Education Achievement Program	FEDERAL		
315	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
321	Misc Federal Grant from other State Agency	FEDERAL		unknown
355	Medicaid	STATE		State
356	Medicaid	STATE		State
436	21st Century Community Learning	FEDERAL		84.287
754	IDEA Part B (Trans from Coop)	FEDERAL		84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	257,910.81	60,561.28		17,577.32
02	Taxes Receivable - Real and Personal (120-149)	12,503.13	3,537.88		
03	Taxes Receivable - Protested (150-159)	278.61	80.32		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	750.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	271,442.55	64,179.48		17,577.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,781.74	3,618.20		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	92,855.56			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	165,805.25	60,561.28		17,577.32
52	TOTAL FUND BALANCE/EQUITY	258,660.81	60,561.28		17,577.32
53	TOTAL LIABILITIES AND FUND BALANCE	271,442.55	64,179.48		17,577.32

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,421.43	61,507.36	93,997.69	17,395.38
02	Taxes Receivable - Real and Personal (120-149)	29.03			2.49
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,450.46	61,507.36	93,997.69	17,397.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	29.03			2.49
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	23,421.43	61,507.36	93,997.69	17,395.38
52	TOTAL FUND BALANCE/EQUITY	23,421.43	61,507.36	93,997.69	17,395.38
53	TOTAL LIABILITIES AND FUND BALANCE	23,450.46	61,507.36	93,997.69	17,397.87

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				13,279.23
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				13,279.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				13,279.23
52	TOTAL FUND BALANCE/EQUITY				13,279.23
53	TOTAL LIABILITIES AND FUND BALANCE				13,279.23

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	188,569.49	101,983.40		
02	Taxes Receivable - Real and Personal (120-149)	999.92			
03	Taxes Receivable - Protested (150-159)	24.46			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	189,593.87	101,983.40		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,024.38			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	188,569.49	101,983.40		
52	TOTAL FUND BALANCE/EQUITY	188,569.49	101,983.40		
53	TOTAL LIABILITIES AND FUND BALANCE	189,593.87	101,983.40		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,243.29	94,136.95		
02	Taxes Receivable - Real and Personal (120-149)		31.04		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,243.29	94,167.99		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		31.04		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,243.29	94,136.95		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,243.29	94,136.95		
53	TOTAL LIABILITIES AND FUND BALANCE	3,243.29	94,167.99		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			87,934.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			87,934.30	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			87,934.30	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			87,934.30	
53	TOTAL LIABILITIES AND FUND BALANCE			87,934.30	

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			43,741.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			43,741.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			43,741.27	
52	TOTAL FUND BALANCE/EQUITY			43,741.27	
53	TOTAL LIABILITIES AND FUND BALANCE			43,741.27	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,762.70	35,313.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	52,762.70	35,313.78		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	52,762.70	35,313.78		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	52,762.70	35,313.78		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	52,762.70	35,313.78		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	298,931.12	451,477.01
1112	District Levy - Personal Property	402.58	1,309.14
1114	District Levy - Pers Prop/Mobile Homes	235,978.39	6,490.36
1190	Penalties and Interest on Taxes	1,930.06	1,093.72
1510	Interest Earnings	1,097.19	1,989.20
3110	Direct State Aid	584,507.62	592,325.29
3111	Quality Educator	57,253.48	58,402.99
3112	At Risk Student	9,855.04	9,358.95
3113	Indian Education For All	4,386.00	4,301.28
3114	American Indian Achievement Gap	800.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	46,402.44	44,375.36
3116	Data For Achievement	3,225.00	4,120.00
3118	Natural Resource Development	4,165.30	6,649.80
3120	State Guaranteed Tax Base Aid	231,929.10	195,195.00
3444	State School Block Grant	65,073.84	65,073.84
3446	SB96 Block Grant Reimbursement	1,741.03	0.00
6100	Material Prior Period Revenue Adjustments	2,233.14	857.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,549,911.33	1,444,044.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	555,408.66	558,607.56
			2XX	Personal Services - Employee Benefits	53,002.81	60,355.60
			4XX	Purchased Property Services	4,470.73	5,560.91
			5XX	Other Purchased Services	2,077.98	2,839.63
			6XX	Supplies and Materials	50,541.88	89,466.25
			810	Dues and Fees	75.00	272.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	44,203.52	69,289.51
			2XX	Personal Services - Employee Benefits	188.81	339.11
			3XX	Purchased Professional and Technical Services	713.00	0.00
			6XX	Supplies and Materials	764.45	1,430.28
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	24,751.50	25,247.00
			2XX	Personal Services - Employee Benefits	3,879.50	3,379.75
			5XX	Other Purchased Services	9.46	111.44

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,780.33	3,426.50
			810 Dues and Fees	1,500.25	1,614.95
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	81,676.97	53,704.66
			2XX Personal Services - Employee Benefits	17,151.14	12,385.65
			3XX Purchased Professional and Technical Services	10,218.53	15,875.01
			5XX Other Purchased Services	11,446.72	14,262.69
			6XX Supplies and Materials	6,865.16	10,172.30
			810 Dues and Fees	3,929.00	4,151.01
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	21,713.28	32,288.99
			2XX Personal Services - Employee Benefits	115.99	162.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	69,850.43	72,565.88
			2XX Personal Services - Employee Benefits	1,063.73	1,128.48
			3XX Purchased Professional and Technical Services	3,614.00	6,252.00
			5XX Other Purchased Services	149.28	179.16
			6XX Supplies and Materials	648.52	0.00
			7XX Property and Equipment Acquisition	29,100.00	0.00
			810 Dues and Fees	150.00	215.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	47,016.17	47,810.56
			2XX Personal Services - Employee Benefits	23,303.16	12,655.97
			3XX Purchased Professional and Technical Services	11,440.23	5,636.84
			4XX Purchased Property Services	85,436.30	76,026.06
			5XX Other Purchased Services	13,148.00	13,411.00
			6XX Supplies and Materials	19,873.02	23,349.94
			7XX Property and Equipment Acquisition	9,700.00	0.00
			810 Dues and Fees	123.00	297.87
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	43,715.20	38,400.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	79,349.04	103,031.42
			2XX Personal Services - Employee Benefits	10,054.44	11,332.87
			3XX Purchased Professional and Technical Services	4,407.26	0.00
			6XX Supplies and Materials	1,278.95	100.32
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	40,465.99	42,027.77
329	State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials	14,684.42	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			1XX Personal Services - Salaries	13,522.53	0.00	
			2XX Personal Services - Employee Benefits	59.96	0.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			5XX Other Purchased Services	0.00	461.65	
			6XX Supplies and Materials	4,386.00	3,924.35	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			5XX Other Purchased Services	1,675.87	1,586.25	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	14,500.00	14,000.00	
			2XX Personal Services - Employee Benefits	70.17	72.12	
			3XX Purchased Professional and Technical Services	2,272.00	2,912.00	
			5XX Other Purchased Services	3,194.25	5,366.47	
			6XX Supplies and Materials	1,435.89	4,366.60	
			810 Dues and Fees	500.00	35.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	26,499.79	25,818.80	
			2XX Personal Services - Employee Benefits	6,881.92	1,961.61	
			6XX Supplies and Materials	2,362.61	15,073.12	
			810 Dues and Fees	115.00	0.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	2,571.03	
		9999 Undistributed				
			971 Residual Equity Transfers Out	595.40	0.00	
116 Data for Achievement						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials	308.00	0.00	
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	2,917.00	1,312.50	
	280 Special Education - Local and State					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	195.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,486,352.20</u>	<u>1,499,021.29</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					331,692.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,444,044.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,499,021.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	92,855.56	Less Last Year	110,910.27	(4b)	-18,054.71	
					-18,054.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					258,660.81	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	94,145.42	130,391.08
	1112 District Levy - Personal Property	117.82	389.17
	1114 District Levy - Pers Prop/Mobile Homes	72,773.26	1,992.49
	1190 Penalties and Interest on Taxes	554.98	329.18
	1510 Interest Earnings	145.05	235.93
	2220 County On-Schedule Trans Reimb	28,875.72	25,068.50
	3210 State On-Schedule Trans Reimb	28,875.73	25,068.50
	3444 State School Block Grant	7,026.24	7,026.24
	3446 SB96 Block Grant Reimbursement	452.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		232,966.22	190,501.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	20,255.60	22,689.80
			2XX Personal Services - Employee Benefits	97.03	109.61
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	5,428.32	8,072.27
			2XX Personal Services - Employee Benefits	24.06	40.72
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,575.98	21,279.44
			2XX Personal Services - Employee Benefits	97.49	103.81
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	5,697.58	0.00
			2XX Personal Services - Employee Benefits	321.04	0.00
	27XX Student Transportation Services				
			5XX Other Purchased Services	154,304.69	149,450.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	7,026.24
	9999 Undistributed				
			971 Residual Equity Transfers Out	7,026.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				213,828.03	208,771.89



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					78,832.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					190,501.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					208,771.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,561.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	26,958.58	31,563.15
	3220 State Food Services Match	318.11	310.69
	4550 Federal Child Nutrition	61,391.82	64,317.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,668.51	96,191.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	18,369.52	19,245.25
			2XX	Personal Services - Employee Benefits	984.67	5,913.02
			6XX	Supplies and Materials	63,621.36	52,913.30
			810	Dues and Fees	0.00	115.00
125	Miscellaneous Federal Grant thru OPI					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	8,943.90	0.00
126	Miscellaneous Federal Grant thru OPI					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	7,481.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					91,919.45	85,667.98

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					7,053.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					96,191.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,667.98 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,577.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	4.40
	1114 District Levy - Pers Prop/Mobile Homes	1,476.62	2.58
	1190 Penalties and Interest on Taxes	0.00	1.29
	1510 Interest Earnings	54.60	98.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,531.22	106.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						23,315.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,421.43 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	170.52	223.17
	2240 County Retirement Distribution	167,283.00	177,019.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		167,453.52	177,242.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	92,825.89	88,623.59	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	7,769.91	13,367.60	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	3,781.57	3,841.31	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,566.56	10,668.28	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,462.21	6,659.64	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	16,059.87	16,717.53	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,427.90	6,574.09	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	12,546.64	16,073.15	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	8,417.01	7,725.81	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,223.09	0.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,383.80	2,208.80	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,890.97	6,442.28	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	377.75	379.20	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>181,733.17</u>	<u>179,281.28</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					63,545.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177,242.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					179,281.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,507.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
146	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,672.00
306	Rural Education Achievement Program	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,331.00
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	65,908.00
321	Misc Federal Grant from other State Agency	
	3290 State - Other State Grants	250.00
356	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	257,176.20
436	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	40,000.00
754	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	45,106.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		434,443.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
146	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,400.00
			2XX Personal Services - Employee Benefits		1,272.00
			146 Subtotal		8,672.00
306	Rural Education Achievement Program				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,600.48
			2XX Personal Services - Employee Benefits		5,730.52
			306 Subtotal		17,331.00
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		56,345.99
			2XX Personal Services - Employee Benefits		9,113.55
			6XX Supplies and Materials		270.00
			316 Subtotal		65,729.54



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
321	Misc Federal Grant from other State Agency				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		204.88
			321 Subtotal		204.88
356	Medicaid				
	361 Services for Significant Needs Students				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		257,176.20
			356 Subtotal		257,176.20
436	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		21,778.25
			2XX Personal Services - Employee Benefits		3,457.97
			4XX Purchased Property Services		409.50
			5XX Other Purchased Services		400.00
			6XX Supplies and Materials		3,404.66
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		9,000.00
			2XX Personal Services - Employee Benefits		1,492.21
			5XX Other Purchased Services		57.41
			436 Subtotal		40,000.00
754	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		38,718.00
			2XX Personal Services - Employee Benefits		6,388.00
			754 Subtotal		45,106.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					434,219.62



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					93,774.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					434,443.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					434,219.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,997.69	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II, Part A, Teacher/Principal Train/Recruit	8,672.00	8,672.00	0.00
306 Rural Education Achievement Program	17,331.00	17,331.00	0.00
316 Title I, Part A, Improving Basic Programs	65,908.00	65,729.54	178.46
321 Misc Federal Grant from other State Agency	250.00	204.88	45.12
356 Medicaid	257,176.20	257,176.20	0.00
436 21st Century Community Learning	40,000.00	40,000.00	0.00
754 IDEA Part B (Trans from Coop)	45,106.00	45,106.00	0.00
Total	434,443.20	434,219.62	223.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	191.09	12.01
	1112 District Levy - Personal Property	4.44	1.91
	1114 District Levy - Pers Prop/Mobile Homes	456.16	0.44
	1190 Penalties and Interest on Taxes	12.45	0.43
	1510 Interest Earnings	40.90	72.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		705.04	87.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					17,307.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					87.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,395.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.60	44.45
	5300 Operating Transfers from Other Funds	0.00	2,571.03
	9710 Residual Equity Transfers In	595.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		619.00	2,615.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					10,663.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,615.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,279.23	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25,234.00	39,530.67
	1112 District Levy - Personal Property	35.49	113.00
	1114 District Levy - Pers Prop/Mobile Homes	20,143.15	555.01
	1190 Penalties and Interest on Taxes	168.09	94.90
	1510 Interest Earnings	423.98	765.56
	3281 State Technology Aid	1,385.54	1,353.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47,390.25</u>	<u>42,413.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	50.51	106.49
			6XX Supplies and Materials	20,087.07	20,819.10
			810 Dues and Fees	233.53	150.99
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	13,292.82	12,551.84
			2XX Personal Services - Employee Benefits	63.69	59.85
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	247.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,975.37</u>	<u>33,688.27</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	179,844.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,413.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,688.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	188,569.49	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	223.24	380.38
	3445 State Combined Fund School Block Grant	7,765.74	7,765.74
	3447 SB96 Combined Block Grant Reimbursement	173.90	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	185.00
	5300 Operating Transfers from Other Funds	0.00	7,026.24
	9710 Residual Equity Transfers In	7,026.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,189.12	15,357.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX Property and Equipment Acquisition		0.00	19,759.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	19,759.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					106,385.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,357.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,759.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					101,983.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.51	13.58
	5200 Sale or Compensation for Loss of Assets	95.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		102.51	13.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	3,229.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,243.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	222.85	394.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		222.85	394.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					93,742.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					394.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					94,136.95 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	57.98	79.44
	1920 Contributions/Donations from Private Sources	14,196.60	12,896.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,254.58	12,975.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX Personal Services - Salaries		2,400.00	2,400.00
		2XX Personal Services - Employee Benefits		11.50	11.93
		5XX Other Purchased Services		0.00	6,684.00
		8XX Other Expenditures		11,067.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,479.36	9,095.93

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	84,054.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,975.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,095.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,934.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	57,385.42	62,244.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>57,385.42</u>	<u>62,244.45</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	58,448.85	59,880.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>58,448.85</u>	<u>59,880.41</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	41,377.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,244.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,880.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,741.27	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	41,910.00	47,482.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	37,016.00	38,718.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	575,339.42	554,891.17
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,547.24	21,356.77
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	164.95	0.00
XX	XXX	26XX	41X Energy Utility Services	31,163.91	29,447.29
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	43,715.20	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	38,400.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,088.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,088.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,029.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,327.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	156,687.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	103,031.42	0.00	0.00	0.00	0.00
280	1XXX	2XX	11,332.87	0.00	0.00	0.00	0.00
280	1XXX	3XX	195.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	100.32	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	42,027.77	0.00	0.00	0.00	0.00
Totals			156,687.38	0.00	0.00	0.00	0.00

156,687.38

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	66,780.00	0.00	0.00	0.00	66,780.00
Land Improvements	326,471.00	0.00	0.00	0.00	326,471.00
Buildings	952,099.00	0.00	43,715.00	0.00	995,814.00
Machinery and Equipment	223,835.00	0.00	42,450.00	0.00	266,285.00
Totals at Historical Cost	1,569,185.00	0.00	86,165.00	0.00	1,655,350.00
Depreciation					
Improvement Accum	153,947.00	0.00	23,281.00	0.00	177,228.00
Building Accum	551,465.00	0.00	45,525.00	0.00	596,990.00
Machinery and Equipment Accum	92,038.00	0.00	24,028.00	800.00	115,266.00
Total Accumulated Depreciation	797,450.00	0.00	92,834.00	800.00	889,484.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	771,735.00	0.00	-6,669.00	-800.00	765,866.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	94,691.84	568.33	0.00	0.00	95,260.17	0.00	95,260.17
Other Post Employment Benefits	30,644.50	0.00	0.00	14,259.50	16,385.00	0.00	16,385.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	125,336.34	568.33	0.00	14,259.50	111,645.17	0.00	111,645.17

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	160,244.71	22,040.25	0.00	182,284.96
Net Pension - TRS	1,123,462.00	78,736.00	0.00	1,202,198.00